

Date: May 31, 2024

To,
BSE Limited.
Floor 25, P. J. Towers
Dalal Street,
Mumbai - 400 001

Scrip Code:524444

Dear Sir/Madam,

Sub: Annual Secretarial Compliance Report for the year ended March 31, 2024.

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/CMD1/27/2019, dated February 8, 2019, we enclose herewith the Annual Secretarial Compliance Report issued by Mr. Brajesh Gupta, Practising Company Secretary, proprietor of M/s. Brajesh Gupta & Co. for the year ended March 31, 2024.

You are requested to take the same on your record.

Thanking you,

Yours faithfully,

For, **EVEXIA LIFECARE LIMITED**
JAYESHKUMAR
RAICHANDBHAI
THAKKAR
Digitally signed by JAYESHKUMAR
RAICHANDBHAI THAKKAR
Date: 2024.05.31 17:44:08 +05'30'
JAYESH R. THAKKAR
MANAGING DIRECTOR
(DIN: 01631093)

Encl.: as above



**SECRETARIAL COMPLIANCE REPORT OF EVEXIA LIFECARE LIMITED FOR THE
FINANCIAL YEAR ENDED ON MARCH 31, 2024**

I, **Brajesh Gupta**, proprietor of **Brajesh Gupta & Co., Company Secretaries** have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **EVEXIA LIFECARE LIMITED (CIN:-L23100GJ1990PLC014692)** (hereinafter referred as 'the listed entity'), having its Registered Office at Tundav Anjesar Road, Village Tundav, Savli, Vadodara, Gujarat, 391775. Secretarial review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on **March 31, 2024** complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter

I, **Brajesh Gupta**, proprietor of **Brajesh Gupta & Co., Company Secretaries** have examined:

- a) all the documents and records made available to me and explanation provided by the listed entity
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this report,

for the year ended on **March 31, 2024** ("Review Period") in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable during the review period)**
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable during the review period)**
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable during the review period)**
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h) Securities and Exchange Board of India (Depository and Participants) Regulations, 2018;

and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period:

- I. (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, **except** in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Financial Penalties / Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Regulation 3(5) & 3(6)	SEBI (Prohibition of Insider Trading) Regulations, 2015	Delay in making UPSI entries under Structured Database (SDD) software	BSE Limited	Exchange has displayed that the company is non-compliant with SDD and also mentioned the name of Compliance Officer under the "Get Quote" page of	Delay in compliance with Regulation 3(5) & 3(6) of SEBI (PIT) Regulations, 2015	-	There was delay making the UPSI Entries under the Structured Digital Database (SDD) Software	The management has clarified that the Structured Digital Database (SDD) Software has been set up. Further, BSE Limited has carried out Virtual Inspection of SDD Software and aforesaid non-compliance	-

					the Exchange Website of the Listed Entity			has been removed by BSE Limited, and the concerned person assigned for making UPSI Entries is maintaining the entries under the Software hence the Company has complied with such non-compliances.	
2.	Regulation 47 (3)	SEBI (Listing Obligations and Disclosures Requirements) Regulation 2015	The Listed Entity has published Financial results for the quarter and year ended March 31, 2023 after 48 hours of submission of financial results with the stock exchange.	-	-	Violation of Regulation 47(3) of SEBI (LODR) Regulations 2015.	-	The Company has published Financial results for the quarter and year ended on March 31, 2023 after 48 hours of submission of financial results with the stock exchange hence in violation	The Management informed that the mistake was inadvertent in nature and Company will be more cautious in future while complying applicable SEBI (LODR) Regulation 2015.

								n of Regulat ion 47(3) of SEBI (LODR) Regulat ions 2015.		
3.	Regulation 24A	SEBI (Listing Obligatio n and Disclosur e Requirem ents) Regulatio ns 2015	Delay in Submissio n of Annual Secretarial Complianc e Report within sixty days from end of each financial year ended on 31.03.2023	BSE Limit	Fine	Violation of Regulatio n 24A of SEB (LODR), Regulatio ns, 2015	280 00/-	The Compan y has submit ted Annual Secretar ial Complia nce Report under Regulat ion 24A with 13 days of Delay i.e. on 13.06.2 023. The BSE Limited has impose d a fine of Rs. 28,000 for said non- compla nce.	The Management has informed that the mistake was inadvertent in nature and Company will be more cautious in future while complying applicable SEBI (LODR) Regulation 2015. The Company has paid fine Imposed by BSE.	
4.	Regulation 6	SEBI (Listing Obligatio ns and Disclosur e Requirem ent	Delay in appointme nt of Complianc e Officer	BSE Limit	Fine	Delay in Appoint ment of qualified CS as Complian ce Officer	Rs. 730 00/-	Mr. Anmol Shanwa la, (co mp n ce Officer	The Company has paid the fine impose d by BSE. Further the Company is in search of	

		ents)Regulations, 2015					<p>d has right till resigne candidate for quad from the post of rterthe Company endoffice ofSecretary and ed Companwe will Sepy appoint a temSecretarQualified ber y andCompany 202 CompliaSecretary as 3) nce Compliance Officer Officer as of thesoon as Companpossible. y w.e.f. Decemb er 29, 2022 thereaft er the Compan y has appoint ed Ms. Parul Samaliy a as Compan y secretar y and Complia nce Officer on Septem ber 12, 2023 i.e. beyond the stipulat ed time period in Regulat ion 6 of</p>	
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							<p>SEBI(LODR), 2015. The BSE Limited has imposed a fine of Rs. 73,000 for said non-compliance.</p> <p>Further, Ms. Parul Samaliya resigned w.e.f. January 27, 2024, and thereafter the Company has not appointed a Company Secretary & Compliance officer on the date of signing this report.</p>		
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5.	Regulation 7 (3)	SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015	Delay in Submission of compliance certificate under Regulation 7(3) of SEBI (LODR), Regulations, 2015 for the Year ended on March 31, 2023	-	-	Violation of Regulation 7(3) of SEBI (LODR), Regulations, 2015	-	The Company has submitted the Compliance Certificate for the Financial Year ended on March 31, 2023 under Regulations 7(3) of SEBI (LODR), Regulations, 2015 with delay of 4 days	The Management clarified that due to unavailability of whole-time Company Secretary the Company could not submit the Compliance requirement within stipulated period as provided under the said regulation.	
6.	Regulation 31 (1) (b)	SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015	Non-compliance with Regulation 31 (1) (b) of SEBI (LODR), Regulations, 2015 for the Quarter ended on June 2023 & December 2023	BSE Limit	Fine	Violation of Regulation 31(1) (b) of SEBI (LODR), Regulations, 2015	Rs. 70,000/- for the quarter ended on June 2023	The Company has made delay in submission of the Shareholding Pattern (SHP) for the quarter ended on June 2023 & December	The Management clarified that due to unavailability of whole-time Company Secretary the Company could not submit the Compliance requirement within stipulated period as said regulation. The Company	

								er 2023 has paid the with fine impose delay of by BSE 35 and 11 days respecti vely. The BSE Limited has impose d fine of Rs.70,0 00/- on the Compan y for delay submiss ion of SHP for the quarter ended on June 2023.	
7.	Regulation 31 (1) (c)	SEBI (Listing Obligatio ns and Disclosur e Requirem ents)Reg ulations, 2015	Non- complianc e with Regulation s 31 (1) (c) of SEBI (LODR), Regulation s, 2015	-	-	Violation of Regulatio n 31(1) (c) of SEBI (LODR), Regulatio ns, 2015	-	The Compan y has clarifie d that due to un- ed 15 qualified bonds into Company Secretary the shares as per could not the submit the terms Compliance and requirem ent within time ns of limit specified the under SEBI issue of (LODR), FCCB in Regulations, the 2015 Board Meetin	

							g Held on February 15, 2024. However, the Company has not filed the Shareholding Pattern within 10 days of such capital restructuring under Regulation 31(1)(c).		
8.	Regulation 31(2)	SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015	100% (hundred percent) of shareholding of promoter(s) and promoter group are not in dematerialized form	-	-	Violation under Regulation 31(2) SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 as 100% (hundred percent) of shareholding of promoter(s) and promoter	100% (hundred percent) shareholding of promoter(s) and promoter group are not in dematerialized form as per Regulation 31(2) of SEBI (LODR)	The Management clarified that the shareholding of the concerned Promoters whose shareholding are yet to be dematerialized have confirmed to initiate the process of converting their shares into dematerialized form.	

						group are not in dematerialized form		Regulations, 2015		
9.	Reg. 23(9) of SEBI (LODR), Regulations, 2015	SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015	Non-Disclosure of Related Party Transaction for the period ended on March-2023	BSE Limited	Fine	Violation of Compliance under Regulation of Regulation 23(9) of SEBI (LODR), Regulations, 2015	Rs. 5000/-	BSE Limited has imposed a fine of Rs. 5000/- to the Company for late submission of disclosure of related party transactions for period ended March, 2023. The Company has filed disclosure of related party transactions on May 29, 2022 which is delay of 1 day.	The Management informed that the said error was due to technical glitch in uploading the XBRL report in the Stock Exchange's Website. However, the Company has paid the fine imposed by BSE Limited.	
10.	Regulation 44 (3)	SEBI (Listing Obligations and	Delay in submission of Voting Result	BSE Limited	Fine	Delay in submission of Voting	Rs. 10,000/-	The Company has submitted	The Management informed that the mistake	

		Disclosures Requirements , 2015	along with Scrutinizer's Report under Regulation 44(3) of SEBI LODR ,Regulations, 2015			Result along with Scrutinizers Report under Regulation 44(3) of SEBI LODR ,Regulations, 2015	ed Voting Results along with Scrutinizers Report for the EGM Held on June 15, 2023 under Regulation 44(3) of SEBI (LODR), Regulations, 2015 with 1 day delay. The BSE Limited has imposed a fine of Rs. 10,000/- for said non- compliance.	was inadvertent in nature and Company will be more cautious in future while complying for the SEBI (LODR) Regulation 2015. The Company has paid the fine imposed by BSE Limited.	
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(b) The listed entity has taken the following actions to comply with the observations made in **previous** reports:

Sr. No.	Compliance Requirement (Regulations / circulars/ guide lines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
1.	Regulation 46 (2)	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	The Website of the Company is not updated as stipulated Regulation 46(2) of the SEBI (LODR) Regulations, 2015.	-	-	Violation of Regulation 46(2) of SEBI (LODR), Regulations, 2015, The Website of the Company is not updated as stipulated in Regulation 46(2) of the SEBI (LODR) Regulations, 2015	-	The Website of the Company is not updated as stipulated in Regulation 46(2) of the SEBI (LODR) Regulations, 2015	Management informed that generally they uploaded / update the information on website and will ensure the timely updation of the website.	-
2.	Regulation 30 read with sub clause (2.1) (f) under Para 2 SEBI	SEBI (Listing Obligation and Disclosure Requirements) Regulations	The Company failed to submit Disclosure within 24 hours from the	-	-	Violation of Reg.30 of SEBI (LODR) as The Company failed to submit	-	The Company has failed to make disclosure under Regulation	The Management Clarified that the said disclosure has been uploaded on 14/11/2022.	-

	<p>Circular No. CIR/CFD/CMD/4/2015 dated September 15, 2015</p>	<p>s read with Circular No. CIR/CFD/CMD/4/2015 dated September 15, 2015</p>	<p>occurrence of event.</p>			<p>Disclosure within 24 hours from the conclusion of board meeting held on 07/11/2022.</p>	<p>ion 30 read with sub clause (2.1) (f) under Para 2 SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 15, 2015 for issuance of Foreign Currency Convertible Bonds (FCCBs) /GDR/QIP/other securities linked to equity/any instruments or securities representing convertible securities within</p>	<p>It is to be noted the mistake was inadvertent in nature and Company will be more cautious in future while complying applicable SEBI (LODR) Regulation 2015.</p>	
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								24 hours from the board meeting held on 07/11/2022 i.e. date of occurrence of event or information. Further the Company has uploaded the disclosure on 14/11/2022 i.e. delay of 6 days.		
3.	Regulation 3(5) & 3(6)	SEBI (Prohibition of Insider Trading) Regulations, 2015	The Company had maintained the data in Excel format and therefore was tamperable in nature	-	-	Violation of compliance of Structured Digital Database (SDD) in terms of Regulation 3(5) and 3(6) of SEBI (PIT) Regulations, 2015	-	The Company had maintained the data in Excel format and therefore was tamperable in nature and hence in violation of compliance	The management initially the entries were maintained into Excel Format and to its non-tamperable nature, we strictly implemented the Password of File. The Company has installed SDD software which is non-tamperable.	-

								Structur ed Digital Databa se (SDD) in terms of Regulat ion 3(5) and 3(6) of Securiti es and Exchan ge Board of India (Prohibi tion of Insider Trading) Regulat ions, 2015 (PIT Regulat ions).		
4	Reg. 23(9) of SEBI (LODR), Regulatio ns, 2015	SEBI (Listing Obligation and Disclosure Requireme nts)Regula tions, 2015	Non- Disclosure of Related Party Transactio n for the period ended on March- 2022	BSE Limit	Fine	Violation of Complian ce under Regulatio n of Regulatio n 23(9) of SEBI (LODR), Regulatio ns, 2015	Rs. 82,6 00/-	Impose d a fine of Rs. 82,600/- to the Compan y for late sub mission of disclosu re of related party transact ions for period ended March,	The Management of Rs. 82,600/- in response to such action the Company vide their letter dated 16/08/2022 had protested such action as Company has received mail dated 04 th May, 2022 from BSE for filing of disclosure of	-

							<p>2022 related party under transactions Reg.23(9) of SEBI (LODR) Regulations, (LODR) 2015 wherein it was categorically mentioned that due date of such filing is 30 days from the date of publication of financial results. It is further to be noted that thereafter the May 11, 2022 another mail which is on 30th May 2022 from BSE for filing of disclosure of related party transactions (Reg. 23(9) SEBI (LODR) Regulations, 2015 wherein it was mentioned that the due date for such filing is 15 days from the date of publication of financial results. Further, the Board meeting to consider and approve the</p>
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									<p>Audited Financial Results for the Quarter and Year ended on 31st March, 2022 was held on 12th April, 2022 and accordingly we filed the disclosure of related party transactions (Reg. 23(9) SEBI (LODR) Regulations, 2015 on 11th May, 2022, which is within 30 days from the date of publication of financial results. However, the Company has paid Rs. 82,600/- under protest.</p>	
5.	Regulation 31(b)	SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015	The Company has failed to submit the shareholding pattern for the quarter ended on December 22 within due time.	BSE Limited	Fine	Violation of Regulation 31(b) of SEBI (LODR) Regulations 2015. The Company has failed to submit the shareholding pattern	Rs. 68,440/-	Imposed a fine of Rs. 68,440/- for late submission of shareholding pattern under regulation 31(b) of SEBI	The Management informed that the Company has submitted the Shareholding pattern for the Quarter ended on December 21/02/2023 and also paid	-

						ding pattern for the quarter ended on December 22 within stipulated time.	(LODR), Regulations, 2015 for the quarter ended December 31, 2022. The Company has filed shareholding pattern of quarter ended December 31, 2022 on February 21, 2023 which is delay of 31 days.	Rs. 68,440/- as fine imposed by the BSE Limited.	
6.	Reg. 6 of SEBI (Listing Obligations, Regulations, 2015)	SEBI (Listing Obligations and Disclosures) Regulations, 2015	Non Appointment of Compliance Officer	-	-	Non Appointment qualified CS as Compliance Officer	Mr. Anmol Shanwalesha has resigned from the post of Company Secretary and will appoint a Qualified Company Secretary as Compliance Officer as soon as possible of the Company	The Company is in search of right candidate for the post of Company Secretary and we will appoint a Qualified Company Secretary as Compliance Officer as soon as possible.	-

								<p>y w.e.f. December 29, 2022 thereafter as per Reg.6(1) of SEBI LODR, the Company is required to appoint a qualified Company secretary as a Compliance Officer, however the Company failed to appoint a Company Secretary as Compliance Officer.</p>		
7.	Regulation 31(2)	SEBI (Listing Obligation and Disclosure Requirements)	100% (hundred percent) of shareholding of promoter(s)	-	-	Violation under Regulation 31(2) SEBI (Listing Obligatio	-	100% (hundred percent) shareholding of promoter	The Management clarified that the shareholding of the concerned	-

		Regulation) and promoters 2015 promoter group are not in dematerialized form			n and Disclosure Requirements) Regulations 2015 as 100% (hundred percent) of shareholding of promoter (s) and promoter group are not in dematerialized form	er(s) and promoter group are not in dematerialized form as per Regulation 31(2) of SEBI (LODR) Regulations, 2015	Promoters whose shareholding are yet to be dematerialize have confirmed to initiate the process of converting their shares into demat form.	
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I. We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	-
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities ● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI 	Yes Yes	-

3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> ● The Listed entity is maintaining a functional website ● Timely dissemination of the documents/ information under a separate section on the website ● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website 	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	<p>Yes</p>	-
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	<p>N.A.</p>	The Company have Two subsidiaries viz. Kavit Edible Oil Limited, Kavit Trading Private Limited, Evexia Lifecare Africa Limited however, none of them material subsidiary for the F.Y.2023-24
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	<p>Yes</p>	-
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	<p>Yes</p>	

8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved /ratified/rejected by the Audit Committee, in case no prior approval has been obtained.</p>	Yes	
9.	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.</p>	No	<p>1. The BSE Limited has imposed a fine of Rs. 28,000/- for said non-compliance under Regulation 24A of SEBI (LODR), Regulations, 2015.</p> <p>2. The BSE Limited has imposed a fine of Rs. 73,000/- for said non-compliance under Regulation 6 of SEBI (LODR), Regulations, 2015 till the Quarter ended on September 2023.</p> <p>3. The BSE Limited has imposed fine of Rs. 70,000/- on the Company for delay submission of SHP under Regulation 31 (1) (b) of SEBI (LODR),</p>

			<p>Regulations, 2015 for the quarter ended on June 2023.</p> <p>4. BSE Limited has Imposed a fine of Rs. 5,000/- to the Company for late submission of disclosure of related party transactions for period ended March, 2023.</p> <p>5. The BSE Limited has imposed a fine of Rs. 10,000/- for non-compliance under Regulation 44(3)) of SEBI (LODR), Regulations, 2015</p>
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	M/s. Manoj Sahu & Co. has tendered their resignation on August 14, 2023 i.e. within 45 days from the end of the First Quarter of F.Y. 23-24 and has issued the limited review report for the first quarter i.e. June 2023 in terms of the Master Circular and complied with with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular.
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	N.A.	

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and

is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity

**For, Brajesh Gupta & Co.
Practicing Company Secretary**



**Brajesh Gupta, Proprietor
Mem. No. ACS- 33070
C P No.: 21306
UDIN: A033070F000507016
Place: Indore**

Date: 30/05/2024